

Amnesty Application

AMN-APP

Before completing this application, read the amnesty requirements on page 2. Complete all the information requested on this application. Please print. Incomplete or unreadable applications may result in delay or denial of amnesty. To consider this application, we must receive it by **April 18, 2011**.

You must fulfill all the requirements of the amnesty program by **April 30, 2011**, or amnesty will be denied.

Your business is:

☐ Registered with the Department ☐ Not registered with the Department

Name (Owner/corporate officer) _____ Tax registration/reporting number (TRN) _____

Business name _____ Daytime phone _____

Mailing address _____ Fax _____

City _____ State _____ Zip _____ Email _____

You are requesting amnesty for:

- ☐ The item(s) listed in the amnesty quote. (Attach the quote and complete the payment section below.)
- ☐ Billing document. (Attach a copy of your assessment, warrant, invoice or other billing document.)
- ☐ The tax periods listed below. (Example: 2009, Q3 2009, or Sept. 2009) (If you do not have an invoice, assessment, warrant, or other billing document, use this option.)

1. _____ 2. _____ 3. _____

- ☐ Unreported tax liabilities. (The Department will contact you.)

To submit payment:

If you know or can estimate the amount you owe, submit payment with this application. **Full payment must be submitted by April 30, 2011.** If paying by check, write your tax registration number on your check and record the amount paid below. If paying electronically, record the payment confirmation number below.

Amount paid: \$ _____ Confirmation #: _____

- ☐ By checking this box, I authorize the Department to contact me by email or fax. I acknowledge that email and fax communications are not secure, and that confidential information sent this way may be intercepted and used by unauthorized persons. I accept these conditions and waive any violation of the Secrecy Clause that could occur.

I understand and agree to the requirements of the amnesty program. I understand that **I may not seek a refund, or otherwise challenge the amount of tax paid in the amnesty program** in any court or administrative tribunal.

Owner/corporate officer signature _____ Print name _____ Date _____

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or 1-800-647-7706.
Teletype (TTY) users may call (360) 705-6718.

Requirements for amnesty

By April 18, 2011:

- Complete and submit this application.
- File all outstanding tax returns and any amended returns for which you are requesting amnesty. If you are requesting amnesty on unreported tax liability, submit your application as early as possible so we can contact you.

By April 30, 2011:

- Full payment of the amount due must be received by the Department. If you need a quote, contact the Department as early as possible.

Important notes:

- All tax returns that become due during the amnesty program must be filed and paid in full by the due date, including: January, February, March and Quarter 1, 2011, returns.
- Taxpayers who have filed and paid all tax returns due as of November 25, 2010, are not eligible for a waiver for tax returns due after that date.
- Taxpayers who participate in the amnesty program may not seek a refund, or otherwise challenge the amount of tax paid in the amnesty program in any court or administrative tribunal.

What can be waived

Penalties and interest on the following taxes due before February 1, 2011, may be waived:

- State business and occupation tax
- Public utility tax
- State and local sales and use tax including:
 - General retail sales and use taxes
 - Rental car taxes
 - King County food and beverage tax
 - Additional sales and use tax on motor vehicle sales/leases
 - Lodging taxes, but not including tourism promotion area lodging charges
 - Brokered natural gas use tax

Questions?

Call the Department at 1-800-647-7706 or visit our website at PayMyTax.org.

Amnesty disqualifiers

You are NOT eligible for amnesty if you:

- Have ever been assessed a penalty for evasion, or for misuse of a reseller permit or resale certificate.
- Are in bankruptcy and payment of tax debt would violate federal bankruptcy law.
- Have ever been prosecuted for failing to pay or collect the proper amount of any tax administered by the Department under RCW 82.32.

Request a quote

If you qualify for the program, you can request a quote showing you how much to pay. Include your tax registration number, contact information, and the dates for which you want amnesty.

Email: Amnesty@dor.wa.gov

Mail: Taxpayer Account Administration

Department of Revenue

PO Box 47476

Olympia, WA 98504-7476

Fax: (360) 705-6733

Submit your application

Applications must be received by **April 18, 2011**. You may submit your application using mail, fax, or email. Be sure to include copies of your billing documents and any unfiled tax returns, if applicable.

Mail: WA State Department of Revenue
Taxpayer Account Administration
PO Box 47476
Olympia, WA 98501-7476

Fax: (360) 705-6733

Email: amnesty@dor.wa.gov

Next steps

We will review your application and send you a letter with further instructions.